

House File 676 - Introduced

HOUSE FILE 676

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 457)

A BILL FOR

1 An Act exempting the sales price of honey bees from the state
2 sales and use tax.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

H.F. 676

1 Section 1. Section 423.3, Code 2023, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 110. The sales price of honey bees.

4 EXPLANATION

5 The inclusion of this explanation does not constitute agreement with
6 the explanation's substance by the members of the general assembly.

7 This bill exempts the sales price of honey bees from the
8 state sales and use tax.

9 By operation of Code section 423.6, an item exempt from the
10 imposition of the sales tax is also exempt from the use tax
11 imposed in Code section 423.5.